

# WEINER LAW GROUP<sub>LLP</sub>

MARK A. TABAKIN  
Member of the Firm

629 Parsippany Road  
Parsippany, New Jersey 07054  
P (973) 403-1100 F (973) 403-0010  
www.weiner.law

mtabakin@weiner.law

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## VIA LAWYERS SERVICE

Dr. Lamont Repollet  
Commissioner of Education  
100 River View Plaza  
Trenton, New Jersey 08625

**Re: Brick Township Board of Education, et al. v. Dr. Lamont Repollet, et al.**  
**Our File No.: 23011**


Dear Sir/Madam:

Please be advised that this law firm represents the Petitioners in the above referenced matter. Enclosed for filing on behalf of the Petitioners, please find the following:

1. Petition of Appeal (with two copies); and
2. Proof of Service.

Please file the aforementioned documents and provide us with a file-stamped copy in the enclosed self-addressed envelope. Thank you for your attention.

Very truly yours,  
WEINER LAW GROUP LLP

By:   
Mark A. Tabakin  
A Member of the Firm

MAT:emp  
Enclosures  
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cc: Ms. Elizabeth M. Muoio, Treasurer State of NJ (w/encs.)(via Lawyer Service)  
Mr. Gurbir Grewal, Attorney General State of NJ (w/encs.)(via Lawyer Service)  
Mr. Gerard Dalton, Brick Township Board of Education (w/encs.)(via email only)  
Dr. Stephen Genco, Jackson Township Board of Education (w/encs.)(via email only)  
Dr. John Marciante, Jr., Manalapan-Englishtown Regional Board of Education (w/encs.)(via email)  
Mr. David Healy, Toms River Regional Board of Education (w/encs.)(via email only)  
Dr. Vanessa Clark, Lacey Township Board of Education (w/encs.)(via email only)  
Mr. Charles Sampson, Freehold Regional High School District Board of Education (w/encs.)  
(via email only)

Dr. John B. Alfieri, Weymouth Township Board of Education (w/encs.) (via email only)

Mr. Ken Jannarone, Township of Ocean Board of Education (w/encs.) (via email only)

Mr. John Ducey, Brick Township (w/encs.) (via email only)

Mr. Donald A. Guardian, Township of Toms River (w/encs.) (via email only)

Mr. Joseph Kostecki, Borough of South Toms River (w/encs.) (via email only)

Ms. Susan A. Minock, Borough of Beachwood (w/encs.) (via email only)

Ms. Charlene A. Carney, Borough of Pine Beach (w/encs.) (via email only)

Stephanie Wohlrab (w/encs.) (via email only)

WEINER LAW GROUP, LLP  
629 Parsippany Road  
Parsippany, New Jersey 07054  
T: (973) 403-1100; F: (973) 403-0010  
Attorneys for Petitioners

BRICK TOWNSHIP BOARD OF EDUCATION  
(Ocean County); JACKSON TOWNSHIP BOARD  
OF EDUCATION (Ocean County);  
MANALAPAN-ENGLISHTOWN REGIONAL  
BOARD OF EDUCATION (Monmouth County);  
TOMS RIVER REGIONAL BOARD OF  
EDUCATION (Ocean County); LACEY  
TOWNSHIP BOARD OF EDUCATION (Ocean  
County); FREEHOLD REGIONAL HIGH  
SCHOOL DISTRICT BOARD OF  
EDUCATION (Monmouth County);  
WEYMOUTH TOWNSHIP BOARD OF  
EDUCATION (Atlantic County);  
TOWNSHIP OF OCEAN BOARD OF  
EDUCATION (Monmouth County); BRICK  
TOWNSHIP (Ocean County); TOWNSHIP  
OF TOMS RIVER (Ocean County); BOROUGH  
OF SOUTH TOMS RIVER (Ocean County);  
BOROUGH OF BEACHWOOD (Ocean County);  
BOROUGH OF PINE BEACH (Ocean County);  
(Ocean County); and STEPHANIE A.  
WOHLRAB, an individual taxpayer of  
Brick Township,

Petitioners,

v.

DR. LAMONT REPOLLET, in his capacity as the  
New Jersey Commissioner of Education, and  
ELIZABETH MAHER MUOIO, in her capacity as  
The New Jersey State Treasurer,

Respondents.

DEPARTMENT OF EDUCATION  
STATE OF NEW JERSEY

Agency Docket No.

PETITION OF APPEAL

Petitioners state for their Petition of Appeal as follows:

### **JURISDICTION**

1. Pursuant to N.J.S.A. 18:6-9, the Commissioner of Education, as the chief officer of the New Jersey Department of Education, has jurisdiction to hear this matter and all ancillary issues. Although other branches of Government are implicated in this Petition, the Department of Education has the predominant interest.

### **THE PARTIES**

2. The Petitioning School Districts are Type II school districts created pursuant to N.J.S.A. 18A:8-1, *et seq.* and N.J.S.A. 18A:9-3. Their respective Boards of Education are the duly elected representative bodies entrusted with the obligation to conduct and supervise the School Districts. N.J.S.A. 18A:10-1.

3. The Petitioning Municipalities are the municipal governing bodies responsible for collecting the property tax assessed for their local school districts pursuant to N.J.S.A. 54:4-75.

4. Petitioning Taxpayer Stephanie A. Wohlrab, is a resident of Brick Township, President of the Brick Township Board of Education, a parent of student(s) attending Brick Township Public Schools, and a property owner in Brick Township, subject to municipal, county, and school district property taxes.

5. Respondent Dr. Lamont Repollet ("Dr. Repollet" or "Commissioner") is the Commissioner of Education for the State of New Jersey ("DOE"). In his capacity as Commissioner of Education, Dr. Repollet serves as the head of the New Jersey Department of Education and supervises all public schools. As Commissioner of Education, Dr. Repollet also serves as a member of the Governor's cabinet. As the educational leader of the State, the Commissioner is responsible for apportioning State Aid among the local school districts and under N.J.S.A. 18A:4-21, is the budget request officer and approval officer of the DOE.

6. Respondent Elizabeth Maher Muoio (“Muoio” or “Treasurer”) is the Treasurer of the State of New Jersey. In her capacity as the Treasurer, Muoio’s responsibilities include, but are not limited to, formulating and managing the State’s budget, generating and collecting revenues, disbursing the appropriations used to operate New Jersey state government, managing the State’s physical and financial assets, and providing statewide support services to state and local government agencies, as well as the citizens of New Jersey. The Department of the Treasury, which Muoio oversees, is tasked with ensuring the most beneficial use of fiscal resources and revenues to meet critical needs, all within a policy framework set by the Governor. As Treasurer, Muoio is a member of the Governor’s cabinet.

7. Notice of this action is being given to Gubrir S. Grewal (“Grewal” or “Attorney General”), the Attorney General of the State of New Jersey, since the implementation of laws of the State of New Jersey are placed at issue in this Petition.

### **FACTS COMMON TO ALL COUNTS**

#### **(a) The School Funding Landscape Through 2011:**

8. The New Jersey State Constitution (“N.J. Constitution”) states that the “Legislature shall provide for the maintenance and support of a thorough and efficient system of free public schools for the instruction of all children in the State between the ages of five and eighteen years.” *P.L. 2007, c. 260*, Section 2(a) (supplemented and amended by *P.L. 2018, c. 67*; see also N.J.S.A. 18A:7F-44(a)) (*citing* N.J. Constitution, Art. VIII, § 4, ¶ 1) (“the T&E Provision”).

9. For 45 years or more, at least since Robinson v. Cahill et als., 118 N.J. 223 (1972), New Jersey has struggled with school funding.

10. The New Jersey Supreme Court has consistently held that “the Legislature has the responsibility to substantively define what constitutes a thorough and efficient system of education

responsive to that constitutional requirement.” *P.L. 2007, c. 260*, Section 2(c) (supplemented and amended by *P.L. 2018, c. 67*; see also N.J.S.A. 18A:7F-44(c)).

11. The Court added: “Every child in New Jersey must have an opportunity for an education based on academic standards that satisfy constitutional requirements regardless of where the child resides, and public funds allocated to this purpose must be expended to support schools that are thorough and efficient in delivering those educational standards. In turn, school districts must be assured the financial support necessary to provide those constitutionally compelled educational standards. Any school funding formula should provide State aid for every school district based on characteristics of the student population and up-to-date measures of the individual district’s ability to pay.” *P.L. 2007, c. 260*, Section 2(d) (supplemented and amended by *P.L. 2018, c. 67*; see also N.J.S.A. 18A:7F-44(d)).

12. Consequently, the development and implementation of a predictable, equitable, and adequate school funding formula is an issue of State constitutional dimension. *N.J. Constitution*, Art. VIII, §4, ¶ 2.

13. In 2008, following Abbott v. Burke I through Abbott v. Burke XVII, the New Jersey State Legislature enacted the “School Funding Reform Act of 2008” (the “SFRA”), *P.L. 2007, c. 260*, with the dual purpose of determining the amount of State school aid each school district would receive based on the needs of the student population and local fiscal capacity and also complying with the mandate of the New Jersey Supreme Court. N.J.S.A. 18A:7F-44(h).

14. The SFRA is a weighted school-funding formula. The goal of the SFRA is “to create a fair, equitable, and predictable formula based on student characteristics, regardless of the community in which a student resides.” Legislative Statements to A500, S4000 (*P.L. 2007, c. 260*).

15. Among other things, the SFRA requires the determination and adoption by each school district and approval by the State of an “adequacy budget,” based on criteria established by DOE.

The DOE then determines the “local share,” using guidelines which it has established, taking into consideration the (i) taxable property in and (ii) income of the residents of the municipality or municipalities which comprise the school district, each factor weighing fifty percent. The difference between the adequacy budget and the local fair share results in the amount of State-funded “equalization aid.”

16. Following its enactment, the New Jersey Supreme Court considered the constitutionality of the SFRA, as applied to Abbott Districts (now known as “SDA Districts”). In doing so, the Court observed that the SFRA was “meant to be a state-wide unitary funding system whose elements shall be subject to periodic reexamination and retooling as necessary to keep the formula operating with equity, transparency, and predictability.” Abbott v. Burke, 199 N.J. 140 (2009) (Abbott XX).

17. In Abbott XX, the New Jersey Supreme Court tentatively found the SFRA constitutional, as applied to Abbott Districts, stating, “**Our finding of constitutionality is premised on the expectation that the State will continue to provide school funding aid during this and the next two years at the levels required by SFRA’s formula each year . . . .**” (emphasis added).

18. Looking towards the future, the Court held that “a state funding formula’s constitutionality is not an occurrence at a moment in time; it is a continuing obligation . . . . There should be no doubt that we would require remediation of any deficiencies of a constitutional dimension, if such problems do emerge.” (Abbott XX).

19. Following the Court’s approval of the constitutionality of the SFRA, questions arose as to the State’s lack of funding of its share, under the formula.

20. As a result, in 2011, the New Jersey Supreme Court found that the State had violated the provisions of the SFRA, as to Abbott Districts, because it had failed to fully-fund the SFRA up to

the amounts required pursuant to the operative formula. Abbott v. Burke, 206 N.J. 332 (2011) (Abbott XXI).

21. A major problem with the State's failure to keep its constitutionally significant obligation was that school districts, including the Petitioners, were unable to plan for the near future and certainly not for a period as far as five years into the future. The Court wrote: "We are well aware of the importance of a predictable stream of education funding for any school district. And, the record developed provides a sense of the unpredictability and disruption to instructional planning, services, and programming, that has resulted in districts of all socioeconomic types due to the Legislature's failure to abide by the SFRA's formulaic terms." (Abbott XXI).

**(b) The Events of 2018:**

22. In July of 2018, contemporaneous with the adoption of the annual Appropriations Act and passage of the State budget, the Legislature amended the SFRA by enacting *P.L. 2018, c.67* ("S2")

23. S2 amended the SFRA by: (a) eliminating Adjustment Aid and the State Aid Growth Limit beginning in the 2018-2019 school year; (b) transitioning school districts towards the amount of State Aid that the school districts would receive in the absence of both the State Aid Growth Limit and the Adjustment Aid that the school districts received under the SFRA, and (c) modifying the way in which a school district's Local Fair Share is calculated when a district experiences a reduction in state aid and its spending is below "adequacy". S2; N.J.S.A. 18A:7F-44; N.J.S.A. 18A:7F-5d; N.J.S.A. 18A:7F-68. The State Aid Growth Limit was a cap included in the 2008 SFRA, which placed a limit on the total percentage increase in State Aid that a district could receive from year-to-year.

24. S2 also established a provision (N.J.S.A. 18A:7F-70) to determine whether districts are spending above or below "adequacy."



25. In order to transition school districts to the amounts of State Aid that they would receive in the absence of the State Aid Growth Limit and Adjustment Aid, S2 introduced a concept known as the “State Aid Differential,” which is generally the difference between the State Aid received by a district in the prior year and the amount it would receive for the current year, in the absence of the State Aid Growth Limit and Adjustment Aid. N.J.S.A. 18A:7F-68.

26. The State Aid Differential operates as follows:

- a. If a district’s State Aid Differential is negative, the district will receive an increase in aid equal to its proportionate share of the sum of any additional State aid included in the annual appropriations act and the amount of any aid reduction made to other school districts. N.J.S.A. 18A:7F-68.
- b. If a district’s State Aid Differential is positive, the excess aid is phased out over a seven-year period. N.J.S.A. 18A:7F-68(b). Any reduction mandated by subsection (b) “shall first be deducted from a school district’s . . . allotment of adjustment aid. Any additional reduction shall be deducted from the school district’s . . . allotment of non-SFRA aids, followed by equalization aid, special education categorical aid, security aid, and transportation aid.” N.J.S.A. 18A:7F-68(d).

27. In short, the SFRA (as amended by S2) requires a process consisting of: (a) a determination of each district’s Adequacy Budget; (b) a determination of the Local Fair Share in accordance with N.J.S.A. 18A:7F-52; and (c) a determination of Equalization Aid, which is the difference between the Adequacy Budget and the Local Fair Share. N.J.S.A. 18A:7F-52(a). There is also a provision for Categorical Aid, which is distributed to the districts on a per-pupil basis.

28. As amended by S2, the SFRA generally defines the terms Adequacy Budget, Local Fair Share, Equalization Aid, and Categorical Aid as follows:

- a. "Adequacy Budget" is the amount of funding needed to provide a "thorough and efficient education" to every pupil in that district. This includes two-thirds (2/3) of special education costs.
- b. "Local Fair Share" is the amount of funding a school district is required to contribute in support of the Adequacy Budget.  $\text{Local Fair Share} = (\text{District Equalized Valuation} \times \text{Statewide Property Value Rate} \times 50\%) + (\text{District Income} \times \text{Statewide Income Rate} \times 50\%)$ .
- c. "Equalization Aid" is State-provided aid to support the Adequacy Budget by funding the difference between a district's Local Fair Share and its Adequacy Budget.  $\text{Equalization Aid} = \text{Adequacy Budget} - \text{Local Fair Share}$  (so long as Equalization Aid is not less than zero).
- d. "Categorical Aid" is a separate funding stream provided on a per-pupil cost basis for certain expenses. Categorical Aid covers: (1) one-third of census-based costs for special education; (2) security; (3) preschool aid; (4) extraordinary aid for special education; and (5) various additional aid categories.

29. In accordance with S2, in the event a district experiences a reduction in State Aid and is spending below "adequacy" (as determined by N.J.S.A. 18A:7F-70), the Local Fair Share "shall equal 102% of the budgeted local share (meaning the district's local tax levy contained in the budget certified for taxation purposes) for the prebudget year . . ." N.J.S.A. 18A:7F-5d. In all other situations, the Local Fair Share continues to be computed pursuant to N.J.S.A. 18A:7F-52, supra.

**(c) The Fiscal Issues that Give Rise to this Action:**

30. Instead of State Aid being determined in accord with the SFRA and its related and predicate

constitutional mandates, it is instead being determined arbitrarily and without transparency, and the levels of funding provided to Petitioning School Districts by Respondents renders them unable to provide their students with a thorough and efficient education as required by the State Constitution and Supreme Court mandate.

31. The Petitioners do not object to the funding of any school district which is satisfied with its State aid, nor do they seek in any manner whatsoever to have State aid reduced to any non-petitioning district.

32. Actual SFRA State Aid figures received by the Petitioning School Districts for the 2018-2019 year are as follows:

Brick Township Board of Education	\$34,142,597
Jackson Township Board of Education	\$48,770,072
Manalapan-Englishtown Regional Board of Education	\$18,773,314
Toms River Regional Board of Education	\$65,984,284
Lacey Township Board of Education	\$20,970,400
Freehold Regional High School District Board of Education	\$50,296,156
Weymouth Township Board of Education	\$2,247,832
Township of Ocean Board of Education	\$7,496,038

33. These figures differ from those included in the Governor's Budget Message, leaving the Petitioning Districts unable to plan accurately and causing the Petitioning Districts to experience shortfalls from those anticipated funding levels, as follows:

<b>District</b>	<b>2017-18 State Aid</b>	<b>2018-19 Proposed</b>	<b>2018-19 Actual</b>	<b>Shortfall From 2017-18</b>	<b>Shortfall From Proposed</b>
Brick	\$35,304,821	\$36,055,619	\$34,142,597	\$1,162,224	\$1,913,022
Jackson	\$49,635,886	\$50,122,386	\$48,770,072	\$865,814	\$1,352,314
Manalapan- Englishtown	\$19,440,358	\$19,938,658	\$18,773,314	\$667,044	\$1,165,344
Toms River	\$66,975,394	\$68,224,666	\$65,984,284	\$991,110	\$2,240,382
Lacey	\$21,204,577	\$21,556,936	\$20,970,400	\$234,177	\$586,536
Freehold Regional	\$51,564,083	\$51,564,083	\$50,269,156	\$1,294,927	\$1,294,927
Weymouth	\$2,326,148	\$2,365,542	\$2,245,862	\$80,286	\$119,680
Ocean	\$7,614,796	\$8,079,720	\$7,472,792	\$142,004	\$606,928

35. While the SFRA provides a methodology for calculating the Local Share, one consequence of the underfunding of the Petitioning School Districts by the State and the DOE is that this methodology has been abrogated and those School Districts must raise and their taxpayers, such as Ms. Wohlrab, must pay more than one hundred percent (100%) of their proper Local Fair Share, when computed in the manner that the SFRA contemplated and the New Jersey Supreme Court endorsed.

36. Data from the DOE shows that these amounts range from 100.05% of Local Fair Share to 100.99% of Local Fair Share.

**(d) The Educational and Operational Issues that Give Rise to this Action:**

37. As a consequence of the underfunding described above, each of the Petitioning Districts has been unable to provide needed programs without being forced to place an additional and more

excessive burden on local property tax owners, and, in some instances, unable to do so altogether because of the State-imposed cap on property tax increases.

38. Among the consequences to the Petitioning School Districts are the need to institute various budgetary restrictions, the reduction of both certificated and support staff, the failure to hire additional staff (despite recognized and specific student needs), the elimination or reduction of programs and curriculum offerings, the discontinuance of both enrichment and extra-curricular activities, the inability to purchase new text books or similar materials to replace outdated materials, the inability to fund technology needs, and foregoing necessary investments in building and grounds repairs and/or maintenance.

39. In order to maintain its programs and/or to offset further property tax increases, a number of the Petitioning Districts have had to spend down their Fund Balance to levels they would not otherwise have considered.

- a. The Brick Township Board of Education (“Brick”) free fund balance was reduced from \$6,296,408 for the 2017-2018 school year to \$2,960,552 for the 2018-2019 school year. Following S2, it was reduced further by a needed appropriation of \$1,348,276 leaving a balance of \$1,612,276.
- b. The Jackson Township Board of Education (“Jackson”) free fund balance was reduced from \$1,801,768 for the 2017-2018 school year to \$200,427 for the 2018-2019 school year.
- c. The Manalapan-Englishtown School District (“MESD”) free fund balance was reduced from \$2,402,281 for the 2017-2018 school year to \$1,615,766 for the 2018-2019 school year. Following S2, it was reduced further by a needed appropriation of \$587,106 leaving a balance of \$1,028,660.

- d. The Toms River Regional Board of Education (“Toms River”), due to S2, had to utilize an additional \$1,157,955 in fund balance, bringing the total fund balance utilized in 2018-2019 up to \$2,957,955, which is not a sustainable level and will cause additional budget cuts or a further reduction of the fund balance to even more dangerously low levels (under 2%).
  - e. The Freehold Regional School District Board of Education (“FRSD”) free fund balance was \$3,936,068 for the 2017-2018 school year. Although no change was planned for the 2018-2019 school year, following S2 the budget was reduced by a needed appropriation of \$1,267,927 leaving a balance of \$2,668,141.
  - f. The Weymouth Township Board of Education (“Weymouth”) free fund balance was \$249,140 for the 2017-2018 school year. Although no change was planned for the 2018-2019 school year, following S2 the budget was reduced by a needed appropriation of \$119,680 leaving a balance of \$129,460.
  - g. The Township of Ocean Board of Education (“Ocean”) free fund balance was reduced from \$1,891,792 for the 2017-2018 school year to \$1,492,069 for the 2018-2019 school year. Following S2, the budget was reduced by a needed appropriation of \$150,000 leaving a balance of \$1,342,049.
  - h. The Lacey Township Board of Education (“Lacey”) fund balance was unchanged from the 2017-2018 school year, but monies were reallocated within the budget.
40. The Petitioning Districts are suffering and will suffer consequences of underfunding in many ways. Without limitation, some of those ways, set forth here as summary examples only, to be expanded upon in actual proofs, are the following:

### **Brick Township Board of Education**

- Brick has been forced to eliminate six teachers and two supervisors for the FY2019.
- Brick will be unable to provide its students with appropriate academic, social, emotional, and psychological supports.
- Brick will be forced to eliminate virtually all elective programs/sports/co-curricular activities (including the STEM programs) and/or institute costly participation fees.
- Brick will be forced to eliminate below capacity/low-enrollment classes and in-person world language instruction (instead relying upon Rosetta Stone/videos). It will offer primarily introductory/mandatory classes to meet the core requirements, decrease the amount of credits needed to satisfy certain educational requirements, and increase students' study hall time, as well as the gaps in their schedules, due to lack of teachers.
- Because of lack of funds, Brick will be unable to comply with and meet many of the goals set forth in its Long Range Technology Plan (2016-2019), including replacing technology based upon established technological life-cycles, developing/enhancing STEM programs, hiring additional tech staff members, and intentionally using technology as a component of the adopted curriculum instead of merely as an "add-on" to the current curriculum. Lack of funding will lead to an inability to support current technology or to implement new technology.
- In the immediate future (FY2020), because of a lack of funds, Brick anticipates having to eliminate a total of 145 FTE positions, including 70.5 (Elementary), 39 (Middle School), and 35 (High School). Due to the elimination of 70.5 FTE from the elementary schools, it will eliminate its full-time kindergarten program and revert to a half-day program, which would contrast with the goals of early intervention (preschool expansion). In addition, class sizes will increase throughout the District to the following levels: K-5: 25-35 students, Grades 6-8: 36-40 students, and High School: 30+ students, thereby negatively impacting students.

### **Jackson Township Board of Education**

- Loss of funding will force Jackson to eliminate course offerings to students and/or reduce District support systems (including the elimination of courtesy busing for the 100 square mile district). These actions will decrease diverse, student learning opportunities and prevent Jackson from providing its students (including those identified as “at-risk”) with appropriate academic, social, emotional, and psychological supports. The removal of courtesy busing would also result in the elimination of 10 bus drivers.
- Jackson will also eliminate all after-school enrichment programs and increase its participation fees (which it already charges) for extra-curricular activities and sports until it is impossible to do so (low participation, especially from financially-disadvantaged students due to cost increases). If the activities can no longer be supported by increased fees, Jackson will move to eliminate sports and co-curricular activities, thereby eliminating course offerings, and decreasing the visual and performing arts being offered.
- In addition to eliminating course offerings, Jackson will reduce custodial and technological budgets. This will have a negative impact on the cleanliness of schools and will lead to a deviation from the State-recommended custodial/square foot ratio. Despite the existence of unfunded mandates such as online testing and the need to keep pace with the changing world, Jackson will be unable to maintain/upgrade its technological offerings.
- In the immediate future (FY2020), Jackson anticipates having to eliminate a total of 25 teaching positions, and over the life of S2, the district will eliminate over 260 FTEs (teachers). Eliminating these teaching professionals will result in increased class sizes such as the following: Elementary School: 27-31 students, Middle School: 27-31 students, and High School: 27-35 students, thereby negatively impacting students. It will also eliminate



administrative, secretarial, janitorial, and such other positions as are needed to cope with the loss of State Aid.

- Despite already using 37 trailers as classrooms, Jackson will be forced to close one elementary school (300 students).

#### **Manalapan-Englishtown Regional Board of Education**

- MESD was forced in FY2019 to cut staff, including one (1) media specialist, three (3) full time push-in, pull-out enrichment teaching positions in grades 2 through 5, one physical education position, and 19 staff positions for four after-school extracurricular programs at the elementary level.
- MESD will curtail its Technology Plan, including the planned purchase of 600 Chrome Books for 6<sup>th</sup> graders, central to planned expansion to all grade levels of 1-to-1 technology access for students.
- As now projected, in FY2020, MESD will outsource 51 full-time and 34 part-time certified Special Education Instructional Assistants.
- MESD will deplete capital and maintenance reserves, causing delays of scheduled maintenance on essential systems including HVAC.
- MESD will shift certain fees onto parents, including \$50 - \$200 per-activity fees for all secondary extracurricular programs (sports, clubs, band, etc.), and \$500 transportation fee (per school building) caused by elimination of courtesy busing for approximately 1,200 students.
- As now projected, in FY 2021 staff cuts will continue, increasing average class size from 22-25 students to more than 30 students.
- As now projected, in FY 2022 staff cuts will continue, including five (5) elementary school teachers, six (6) instrumental music positions (band, orchestra, etc.), and eight (8) secretarial positions (50% secretarial reduction in all buildings); increase of average class size in 4<sup>th</sup> and

5<sup>th</sup> grades to 30 or more students. Scheduled maintenance/upgrades of HVAC systems to prevent catastrophic failures at four schools, at a cost of \$297,350, are jeopardized.

- As now projected, in FYs 2023-2025 MESD will close an entire sixth grade school building and transfer approximately 600 sixth grade students to the Middle School, increasing that building's total enrollment (grades 6-8) to approximately 1,800 students, exceeding capacity and causing overcrowding. Also required will be the elimination of assistant principals from elementary school buildings, where enrollment is over 500 students per building.

#### **Lacey Township Board of Education**

- Lacey will eliminate a variety of positions (including basic instructional, administrative, paraprofessional, and athletic) which will result in increased class sizes and significant cuts/reductions to the kindergarten and pre-kindergarten programs. Lacey will eliminate its full-day kindergarten program and revert to a half-day program, thereby eliminating five (5) teachers (\$90,000 salary) and five (5) paraprofessionals (\$55,000 salary) for a total savings of \$725,000.
- Lacey will be unable to support its district-wide preschool program and will instead return to serving only those students identified through the Child Study Team process, rendering the District out-of-compliance with State Law (Preschool Inclusion Program).
- Lacey will significantly reduce the support programs that are provided to students. It will eliminate some Guidance Counselors (middle and high school), Climate and Culture Teachers, and Student Assistance Coordinators, as well as reduce some full-time paraprofessionals to part-time and eliminate others, including all kindergarten paraprofessionals. Contrary to its Strategic Plan, Lacey will be unable to provide its at-risk and neediest students with the support systems needed for a thorough and efficient education.

- Lacey will be unable to maintain its 1 to 1 technology mandate, despite having spent approximately \$500,000 over the past four years in furtherance of the program and having planned to expand same. Next year, the District would need to spend approximately \$350,000 to replace outdated technology and maintain the 1 to 1 initiative; however, due to the loss of State Aid, the District will not renew its 1:1 lease purchase, replace obsolete equipment, and/or purchase new supplies that are every day components of the classroom. It will incur additional costs to purchase text books to supplement the loss of technology in the classroom.
- It will be difficult for Lacey to provide a nurturing, safe, and drug-free school environment because it will be forced to eliminate the Twilight Program for at-risk students, random drug testing (middle and high school), and the After School Enrichment Program Academy.
- Lacey will forego necessary maintenance, delaying non-essential work and performing necessary triage as issues arise.

#### **Toms River Regional Board of Education**

- Despite the second lowest per pupil spending in the State, within three years Toms River may be forced to eliminate sub-varsity sports and non-required co-curricular activities and/or burden parents with participation fees.
- For FY2020, Toms River will eliminate approximately 60 positions alone.
- Over the life of S2, Toms River will be forced to reduce its supply budgets (delaying supply replacement), and eliminate approximately 400 teaching positions (30% of teaching staff) and support staff (secretarial, guidance, early intervention, etc.). With the elimination of so many teaching staff members and resulting class consolidation, kindergarten will likely have to be eliminated entirely.
- Toms River will likely be unable to meet goals in its Long Range Technology Plan, including providing adequate, up-to-date hardware and software, and adequate technical support.

- Class sizes will increase, to approximately 35-45 students, and Toms River will also be forced to eliminate or reduce low enrollment classes and to begin to charge for AP testing, potentially disenfranchising financially-disadvantaged students and reducing learning opportunities.

#### **Freehold Regional School District Board of Education**

- FRSD will be unable to comply with its Strategic Plan, which identifies District priorities and projects to be implemented through the 2021-2022 school year.
- FRSD will be forced to reduce its student support systems, thereby being unable to provide students with appropriate academic, social, emotional, and psychological supports; reduce the quantity and/or levels of athletics offered to students and also reduce (and in some cases, eliminate) co-curricular activities; offer fewer courses (which includes eliminating electives, courses with low enrollment, and consumer science programs); and eliminate world language options and/or levels.
- FRSD will delay the implementation of curriculum improvements and the use of new security/instructional software, in contravention of the Strategic Plan.
- FRSD will be forced to eliminate courtesy bussing.
- FRSD will be forced to eliminate personnel (including individuals from most, if not all, departments), and increase class sizes (with a 10% increase in class size occurring within the first two years of S2, and an additional 20% increase in class sizes thereafter).
- FRSD will be forced to reduce its buildings and grounds budget and will only be able to support mandatory health and safety repairs.

#### **Weymouth Township Board of Education**

- Weymouth, which only has one classroom per grade, will be unable to deal with unanticipated transportation and special education expenses without finding economies which will negatively impact programs.

- Weymouth will be unable to purchase needed items in the area of instructional technology.
- Weymouth will be unable to move forward with a planned initiative to establish a Library/Media Center.
- Weymouth will be required to consider programming cuts, including the elimination of extracurricular activities, the elimination of art and music programming, the elimination of courtesy bussing, and changing Pre-K and kindergarten from full-day to partial day programming.
- Weymouth will be required to consider staff cuts, including the reduction of custodial staff, office staff, an instructional specialist, and a special education/general education assistant for targeted at-risk youths.

#### **Township of Ocean Board of Education**

- In FY19, Ocean was forced to eliminate three (3) faculty positions, two (2) secretarial support staff positions, and deferred hiring needed security guards and other positions. Additionally, Ocean began charging a tuition fee for its preschool program.
- Ocean will be unable to perform necessary, routine maintenance on its buildings and grounds, instead focusing on critical items that must be repaired/fixed.
- Ocean has been forced to reduce its instructional supply budget and will be unable to comply with aspects of its Strategic Plan and Technology Plan, including improving the district's technology infrastructure and equipment upgrades. Notably, the district is already unable to maintain its 1 to 1 technology mandate, having been forced to defer the replacement of outdated technology.
- Ocean, despite being in the midst of a district-wide solar panel installation project (having already installed solar panels atop two buildings), was forced to delay completion of the project.

- Going forward, Ocean will eliminate three (3) to five (5) faculty positions in the 2019-2020 school year. Continued elimination of faculty will result in increased class sizes for all regular education students in grades K-8.

42. Overall, the Commissioner of Education, abetted by the State Treasurer, has implemented an improper and unconstitutional budgetary scheme, and the State in general and the DOE in particular have failed to abide by their continuing obligations under the New Jersey Constitution, the SFRA as approved by the New Jersey Supreme Court, and the multiplicity of New Jersey Supreme Court decisions regarding school funding, including Robinson v. Cahill, supra, and the complete line of Abbott decisions, also supra.

### **FIRST COUNT**

**(The funding formula and pattern used by the Respondents violates the SFRA, as amended by S2, and as approved by the New Jersey Supreme Court, and it is neither equitable nor predictable)**

43. The allegations set forth in Paragraphs 1 through 40 are repeated and realleged as if set forth at length herein.

44. The above described funding formula, statutory and regulatory implementation, and overall funding pattern violate the SFRA (as amended by S2), and as approved by the New Jersey Supreme Court, since the funding is neither “equitable” nor “predictable” as required by N.J.S.A. 18A:7F-44(h).

WHEREFORE, The Petitioners demand on this First Count

- (a) A declaratory determination that the methodology now used by the Commissioner of Education must be modified for the 2019-2020 school year (and beyond) so as to comply with the New Jersey Constitution and the existing law and that the Treasurer must provide the DOE with sufficient funds to do so; and

- (b) A declaratory determination that taxpayers of the Petitioning School Districts are now required to pay more than their fair or lawful share of property taxes for school district use; and
- (c) An Order directing that the Commissioner of Education allocate any State Aid funds provided by the New Jersey Legislature for the 2019-2020 school year so that Petitioners receive an equal, equitable, and predictable amount of said state aid funds and are not continually and severely under-aided; and
- (d) An Order directing that the Treasurer allocate to the Department of Education an amount adequate and sufficient to fulfill the obligation set forth in paragraph (c) supra; and
- (e) An Order directing that the Commissioner retain jurisdiction and oversight over this matter to ensure that these Orders and declarations are carried out on an ongoing basis, so that the petitioning School Districts may comply with the New Jersey constitutional mandate to provide students with an adequate, thorough, and efficient education; and appointing a Monitor to assist in that oversight;
- (f) Counsel fees and costs of this action; and
- (g) Such other relief as may be just and proper.

### **SECOND COUNT**

**(The SFRA, as amended by S2, is unconstitutional as applied)**

45. The allegations set forth in Paragraphs 1 through 42 are repeated and realleged as if set forth at length herein.

46. The methodology used by the Commissioner, as aforesaid, as well as the above described funding formula, statutory and regulatory implementation, and overall funding pattern and their

consequences are arbitrary, capricious, and unreasonable, with no rational relationship to any recognized educational or economic need.

WHEREFORE, The Petitioners demand on this Second Count

- (a) A declaratory determination that the methodology now used by the Commissioner of Education must be modified for the 2019-2020 school year (and beyond) so as to comply with the New Jersey Constitution and the existing law and that the Treasurer must provide the DOE with sufficient funds to do so; and
- (b) A declaratory determination that taxpayers of the Petitioning School Districts are now required to pay more than their fair or lawful share of property taxes for school district use; and
- (c) An Order directing that the Commissioner of Education allocate any State Aid funds provided by the New Jersey Legislature for the 2019-2020 school year so that Petitioners receive an equal, equitable, and predictable amount of said state aid funds and are not continually and severely under-aided; and
- (d) An Order directing that the Treasurer allocate to the Department of Education an amount adequate and sufficient to fulfill the obligation set forth in paragraph (c) supra; and
- (e) An Order directing that the Commissioner retain jurisdiction and oversight over this matter to ensure that these Orders and declarations are carried out on an ongoing basis, so that the petitioning School Districts may comply with the New Jersey constitutional mandate to provide students with an adequate, thorough, and efficient education; and appointing a Monitor to assist in that oversight;
- (f) Counsel fees and costs of this action; and
- (g) Such other relief as may be just and proper.



### **THIRD COUNT**

#### **(The SFRA, as amended by S2, is unconstitutional as written)**

47. The allegations set forth in Paragraphs 1 through 44 are repeated and realleged as if set forth at length herein.

48. The SFRA (as amended by S2) is facially unconstitutional irrespective of Petitioners individualized facts or circumstances because under no set of circumstances does the SFRA's funding formula "provide for the maintenance and support of a thorough and efficient system of free public schools for the instruction of all children in the State between the ages of five and eighteen years" as required by the New Jersey Constitution.

49. As amended by S2, the SFRA's funding formula fails to account for the widespread use of municipal tax abatements, which, when used, artificially depress a municipality's ratable property base, thereby skewing the formula for those and all other districts, and negatively impacting the availability of State aid for school districts located in municipalities that do not likewise use tax abatements.

50. As part of the calculation of the Local Fair Share in accordance with N.J.S.A. 18A:7F-52, the SFRA formula (as amended by S2) requires that certain values be inputted for a district's (a) Equalized Valuation and (b) Income. The Statewide Property Value Rate and Statewide Income Rate are values determined by the Commissioner of Education in accordance with N.J.S.A. 18A:7F-52(c).

51. However, failing to reflect actual circumstances, the SFRA's (as amended by S2) definition of Equalized Valuation accounts for a municipality's ratable property base but does not consider improvements on property subject to Payments In Lieu of Taxes ("PILOT"), which by their nature divert funds from school districts to municipalities, since ninety-five (95%) percent of each PILOT

payment is retained by the municipality, with five (5%) going to the County, unless the municipality and the school district voluntarily enter into a tax revenue sharing agreement.

52. Improvements to property subject to a tax abatement agreement are not included in a municipality's ratable property base and, therefore, are not included within the SFRA's (as amended by S2) definition of Equalized Valuation.

53. As a result, the local share if the school district of the municipality in which the tax abated property is located is artificially deflated, and State aid is artificially inflated, with a spillover negative impact on all other school districts.

54. The State Comptroller's 2010 Report detailed this impact. The Comptroller determined that funding provided by the SFRA (as amended by S2) is impacted by PILOTs because

[w]hen new development occurs in connection with a long-term abatement, the PILOT revenue is not reflected in its ratable base, meaning formula state aid continues to provide enhanced funding [to the PILOT district] based on artificially low community wealth. The school district still needs the state aid at the enhanced level since the district itself does not see the benefits of the PILOT amounts, and taxpayers throughout the state pay the resulting bill. This system allows the [PILOT] municipality, in essence, to hide its true wealth from the school district and state, resulting in the school district's continued reliance on the state for funding.

*Office of State Comptroller: A Programmatic Examination of Municipal Tax Abatements (2010)* (emphasis added).

55. Because the artificially depressed community wealth distortions caused by PILOTs are not accounted for by the State's funding formulas, the local-share burdens of the Petitioning Districts are inequitably increased because, "the local share calculations are interdependent. [They] . . . are determined using not only the individual districts' aggregate income and total equalized property value, but also their wealth relative to other districts in the state. . . . As a result, the local share for any given district is dependent upon changes in other districts' wealth and enrollment

characteristics.” See Letter to Manalapan-Englishtown Regional Superintendent John J. Marciante, Jr., Phd., dated October 28, 2018 from Kevin Dehmer, Asst. Commissioner/CFO, Div. of Finance, Dept. of Education.

56. S2 did not amend the SFRA’s definition of Equalized Valuation so as to consider and account for the impact of PILOTs, and, therefore, the SFRA still fails to account for the true wealth of a community in its funding formula.

57. Consequently, the SFRA’s school funding formula is facially arbitrary, capricious, and unreasonable because it relies upon a definition of Equalized Valuation that does not account for tax abatements.

WHEREFORE, The Petitioners demand on this Third Count

- (a) A declaratory determination that the methodology now used by the Commissioner of Education must be modified for the 2019-2020 school year (and beyond) so as to comply with the New Jersey Constitution and the existing law and that the Treasurer must provide the DOE with sufficient funds to do so; and
- (b) A declaratory determination that taxpayers of the Petitioning School Districts are now required to pay more than their fair or lawful share of property taxes for school district use; and
- (c) An Order directing that the Commissioner of Education allocate any State Aid funds provided by the New Jersey Legislature for the 2019-2020 school year so that Petitioners receive an equal, equitable, and predictable amount of said state aid funds and are not continually and severely under-aided; and
- (d) An Order directing that the Treasurer allocate to the Department of Education an amount adequate and sufficient to fulfill the obligation set forth in paragraph (c) supra; and

- (e) An Order directing that the Commissioner retain jurisdiction and oversight over this matter to ensure that these Orders and declarations are carried out on an ongoing basis, so that the petitioning School Districts may comply with the New Jersey constitutional mandate to provide students with an adequate, thorough, and efficient education; and appointing a Monitor to assist in that oversight; and
- (f) Counsel fees and costs of this action; and
- (g) Such other relief as may be just and proper.

#### **FOURTH COUNT**

##### **(Violation of Due Process and Equal Protection)**

58. The allegations set forth in Paragraphs 1 through 55 are repeated and realleged as if set forth at length herein.

59. By placing a property tax burden on taxpayers in the Petitioning Districts which is greater than is constitutionally approved, the methodology directed by the Legislature, the Commissioner and the Treasurer, each in his/her official capacity, have caused violations of the Due Process rights and the Equal Protection rights of taxpayers in the Petitioning Districts.

60. As a consequence, each taxpayer in the Petitioning Districts has been harmed.

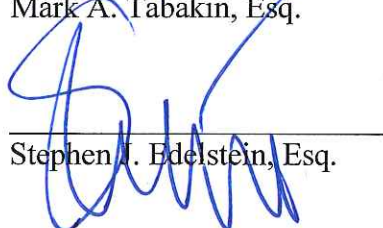
WHEREFORE, The Petitioners demand on this Fourth Count

- (a) A declaratory determination that the methodology now used by the Commissioner of Education must be modified for the 2019-2020 school year (and beyond) so as to comply with the New Jersey Constitution and the existing law and that the Treasurer must provide the DOE with sufficient funds to do so; and
- (b) A declaratory determination that taxpayers of the Petitioning School Districts are now required to pay more than their fair or lawful share of property taxes for school district use; and

- (c) An Order directing that the Commissioner of Education allocate any State Aid funds provided by the New Jersey Legislature for the 2019-2020 school year so that Petitioners receive an equal, equitable, and predictable amount of said state aid funds and are not continually and severely under-aided; and
- (d) An Order directing that the Treasurer allocate to the Department of Education an amount adequate and sufficient to fulfill the obligation set forth in paragraph (c) supra; and
- (e) An Order directing that the Commissioner retain jurisdiction and oversight over this matter to ensure that these Orders and declarations are carried out on an ongoing basis, so that the petitioning School Districts may comply with the New Jersey constitutional mandate to provide students with an adequate, thorough, and efficient education; and appointing a Monitor to assist in that oversight; and
- (f) Counsel fees and costs of this action; and
- (g) Such other relief as may be just and proper.

Respectfully submitted,  
WEINER LAW GROUP, LLP

  
\_\_\_\_\_  
Mark A. Tabakin, Esq.

  
\_\_\_\_\_  
Stephen J. Edelstein, Esq.

Date: 1/18/19

**VERIFICATION**

I, Shawn J. Giordano, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the President for the Lacey Township Board of Education, and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Lacey Township Board of Education are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

  
\_\_\_\_\_

Dated: January 16, 2019

VERIFICATION

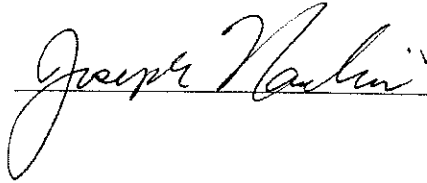
I, Joseph Nardini, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Board President for the Toms River Regional Board of Education, and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Toms River Regional Board of Education are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: January 16, 2019

  
\_\_\_\_\_

**VERIFICATION**

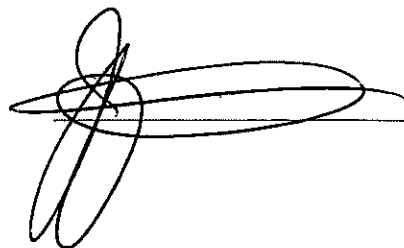
I, James Stepankiewicz, Ed. D., of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Superintendent of Schools. for the Township of Ocean Board of Education, and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Township of Ocean Board of Education are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: January 16, 2019



A handwritten signature in black ink, consisting of a large, stylized 'J' and 'S' followed by a horizontal line, positioned above a horizontal line.



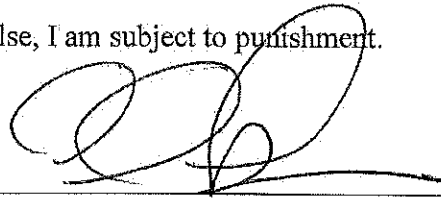
**VERIFICATION**

I, Charles Sampson, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Superintendent for the Freehold Regional High School District Board of Education, and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Freehold Regional High School District Board of Education are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

A handwritten signature in dark ink, appearing to be 'CS', is written over a horizontal line.

Dated: January 9, 2019

VERIFICATION

I, JOHN J. MARCIANTE JR. PhD, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the SUPERINTENDENT for the Manalapan-Englishtown Regional Board of Education, and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Manalapan-Englishtown Regional Board of Education are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

  
John J. Marciante Jr. PhD

Dated: January 11, 2019

**VERIFICATION**

I, Stephen Genco, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Superintendent of Schools for the Jackson Township Board of Education, and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Jackson Township Board of Education are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

  
\_\_\_\_\_

Dated: January 11, 2019

VERIFICATION

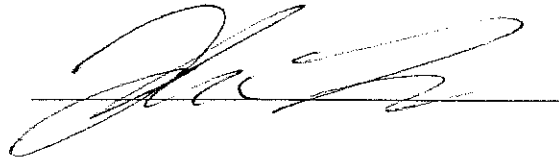
I, Joseph Kostecki, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Administrator/Clerk for the Borough of South Toms River and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Borough of South Toms River are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: January 14, 2019

A handwritten signature in dark ink, appearing to read 'J. Kostecki', written over a horizontal line.

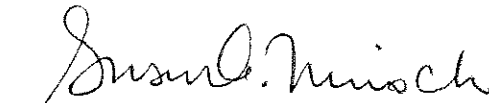
**VERIFICATION**

I, Susan A. Minock, RMC, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Municipal Clerk for the Borough of Beachwood and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Borough of Beachwood are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

A handwritten signature in cursive script, reading "Susan A. Minock", written over a horizontal line.

Susan A. Minock, RMC  
Municipal Clerk

Dated: January 15, 2019

VERIFICATION

I, DONALD A. GUARDIAN, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the BUSINESS ADMINISTRATOR for the Township of Toms River and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Township of Toms River are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.



Dated: January 14, 2019

**VERIFICATION**

I, Charlene A. Carney, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Municipal Clerk for the Borough of Pine Beach and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Borough of Pine Beach are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Charlene A. Carney


Dated: January 14, 2019

VERIFICATION

I, Stephanie A. Wohlrab, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am a Petitioner, resident, taxpayer, and parent in Brick Township in this matter.
2. I have read the Petition of Appeal and aver that the facts contained therein relevant to myself are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

  
Stephanie A. Wohlrab

Dated: January 15, 2019



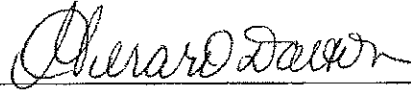
VERIFICATION

I, Gerard Dalton, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Superintendent of Schools for the Brick Township Board of Education, and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Brick Township Board of Education are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

A handwritten signature in cursive script, reading "Gerard Dalton", written over a horizontal line.

Gerard Dalton

Dated: January 14, 2019

### VERIFICATION

I, John Ducey, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Mayor for Brick Township and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for Brick Township are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

A handwritten signature in black ink, appearing to be 'John Ducey', is written over a horizontal line. The signature is stylized with a large loop at the end.

Dated: January 15, 2019

**VERIFICATION**

I, Patricia Palmieri, of full age, being duly sworn upon my oath according to law deposes and says:

1. I am the Business Administrator for the Weymouth Township Board of Education, and as such, I am fully familiar with the facts involved in this matter.

2. I have read the Petition of Appeal, and aver that the facts set forth for the Weymouth Township Board of Education are true to the best of my knowledge and belief.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

  
\_\_\_\_\_

Dated: January 11, 2019

BRICK TOWNSHIP BOARD OF EDUCATION  
(Ocean County); JACKSON TOWNSHIP BOARD  
OF EDUCATION (Ocean County);  
MANALAPAN-ENGLISHTOWN REGIONAL  
BOARD OF EDUCATION (Monmouth County);  
TOMS RIVER REGIONAL BOARD OF  
EDUCATION (Ocean County); LACEY  
TOWNSHIP BOARD OF EDUCATION (Ocean  
County); FREEHOLD REGIONAL HIGH  
SCHOOL DISTRICT BOARD OF  
EDUCATION (Monmouth County);  
WEYMOUTH TOWNSHIP BOARD OF  
EDUCATION (Atlantic County);  
TOWNSHIP OF OCEAN BOARD OF  
EDUCATION (Monmouth County); BRICK  
TOWNSHIP (Ocean County); TOWNSHIP  
OF TOMS RIVER (Ocean County); BOROUGH  
OF SOUTH TOMS RIVER (Ocean County);  
BOROUGH OF BEACHWOOD (Ocean County);  
BOROUGH OF PINE BEACH (Ocean County);  
(Ocean County); and STEPHANIE A.  
WOHLRAB, an individual taxpayer of  
Brick Township,

Petitioners,

v.

DR. LAMONT REPOLLET, in his capacity as the  
New Jersey Commissioner of Education, and  
ELIZABETH MAHER MUOIO, in her capacity as  
The New Jersey State Treasurer,

Respondents.

## CERTIFICATION OF SERVICE

Mark A. Tabakin, Esq., of full age, hereby certifies as follows:

1. I am an attorney with the law firm of Weiner Law Group LLP, attorneys for the Petitioners.

2. I hereby certify that on this 18<sup>th</sup> day of January 2019, an original and two (2) copies of the Petition of Appeal was served upon the following individuals via Lawyers' Service:

Dr. Lamont Repollet  
Commissioner of Education  
100 River View Plaza  
Trenton, New Jersey 08625

Elizabeth Maher Muoio  
Treasurer, State of New Jersey  
Department of the Treasury  
PO Box 002  
Trenton, New Jersey 08625

Gurbir, Grewal, Attorney General  
State of New Jersey  
Department of Law and Public Safety  
Division of Law  
PO Box 112  
Trenton, New Jersey 08625-0112

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

  
\_\_\_\_\_  
Mark A. Tabakin, Esq.

Dated: January 18, 2019

WEINER LAW GROUP LLP  
629 Parsippany Road  
P.O. Box 438  
Parsippany, New Jersey 07054-0438  
(973) 403-1100, fax (973) 403-0010  
Attorneys for Petitioners  
1552368\_1

BRICK TOWNSHIP BOARD OF EDUCATION	:	DEPARTMENT OF EDUCATION
(Ocean County); JACKSON TOWNSHIP BOARD	:	STATE OF NEW JERSEY
OF EDUCATION (Ocean County);	:	
MANALAPAN-ENGLISHTOWN REGIONAL	:	Agency Docket No.
BOARD OF EDUCATION (Monmouth County);	:	
TOMS RIVER REGIONAL BOARD OF	:	
EDUCATION (Ocean County); LACEY	:	
TOWNSHIP BOARD OF EDUCATION (Ocean	:	
County); FREEHOLD REGIONAL HIGH	:	
SCHOOL DISTRICT BOARD OF	:	
EDUCATION (Monmouth County);	:	CERTIFICATION OF
WEYMOUTH TOWNSHIP BOARD OF	:	ELECTRONIC SIGNATURES
EDUCATION (Atlantic County);	:	
TOWNSHIP OF OCEAN BOARD OF	:	
EDUCATION (Monmouth County); BRICK	:	
TOWNSHIP (Ocean County); TOWNSHIP	:	
OF TOMS RIVER (Ocean County); BOROUGH	:	
OF SOUTH TOMS RIVER (Ocean County);	:	
BOROUGH OF BEACHWOOD (Ocean County);	:	
BOROUGH OF PINE BEACH (Ocean County);	:	
(Ocean County); and STEPHANIE A.	:	
WOHLRAB, an individual taxpayer of	:	
Brick Township,	:	
	:	
Petitioners,	:	
	:	
v.	:	
	:	
DR. LAMONT REPOLLET, in his capacity as the	:	
New Jersey Commissioner of Education, and	:	
ELIZABETH MAHER MUOIO, in her capacity as	:	
The New Jersey State Treasurer,	:	
	:	
	:	
Respondents.	:	

Mark A. Tabakin, Esq., of full age, hereby certifies as follows:

1. I am an attorney with the law firm of Weiner Law Group LLP, attorneys for the Petitioners.

2. I certify that the signatories have acknowledged to me the genuineness of their electronic signatures on the attached Verifications.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.



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Mark A. Tabakin, Esq.

Dated: January 18, 2019